



# **Assessor Data Compliance**

Bonita Wheatley

David Schwab

January 19-22, 2010



# Overview

- Status of Data Submissions as of 1/20/2010
- “The Big Picture”
- Workflows and Major Relationships
- Compliance Checks
  - Sales
  - Real Property
  - Personal Property
  - Reports
- Future Data Submissions
- Conclusion and Q & A



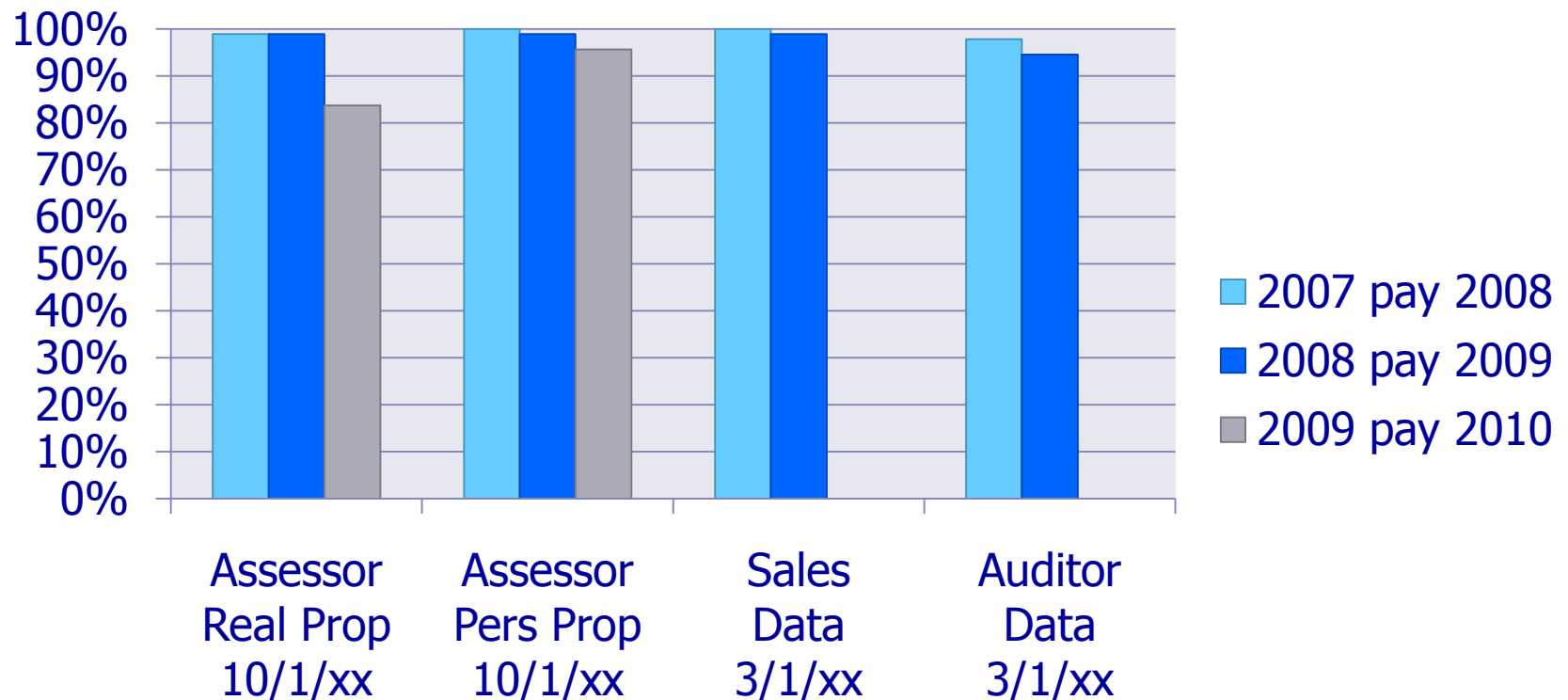
# Status of Data Submissions



# Status of Data Submissions

## % of County Datasets Received

As of 1/20/2010

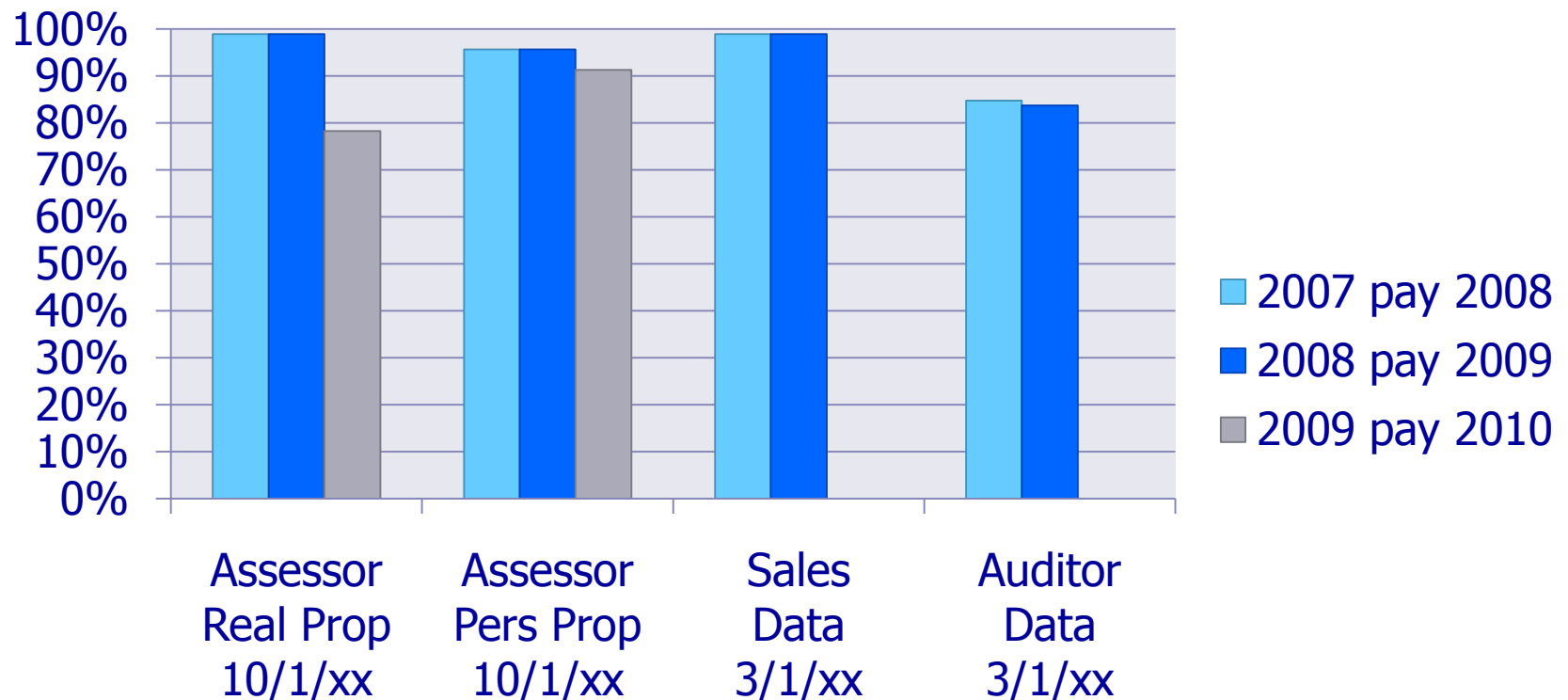




# Status of Data Submissions

## % of County Datasets Compliant or Pending

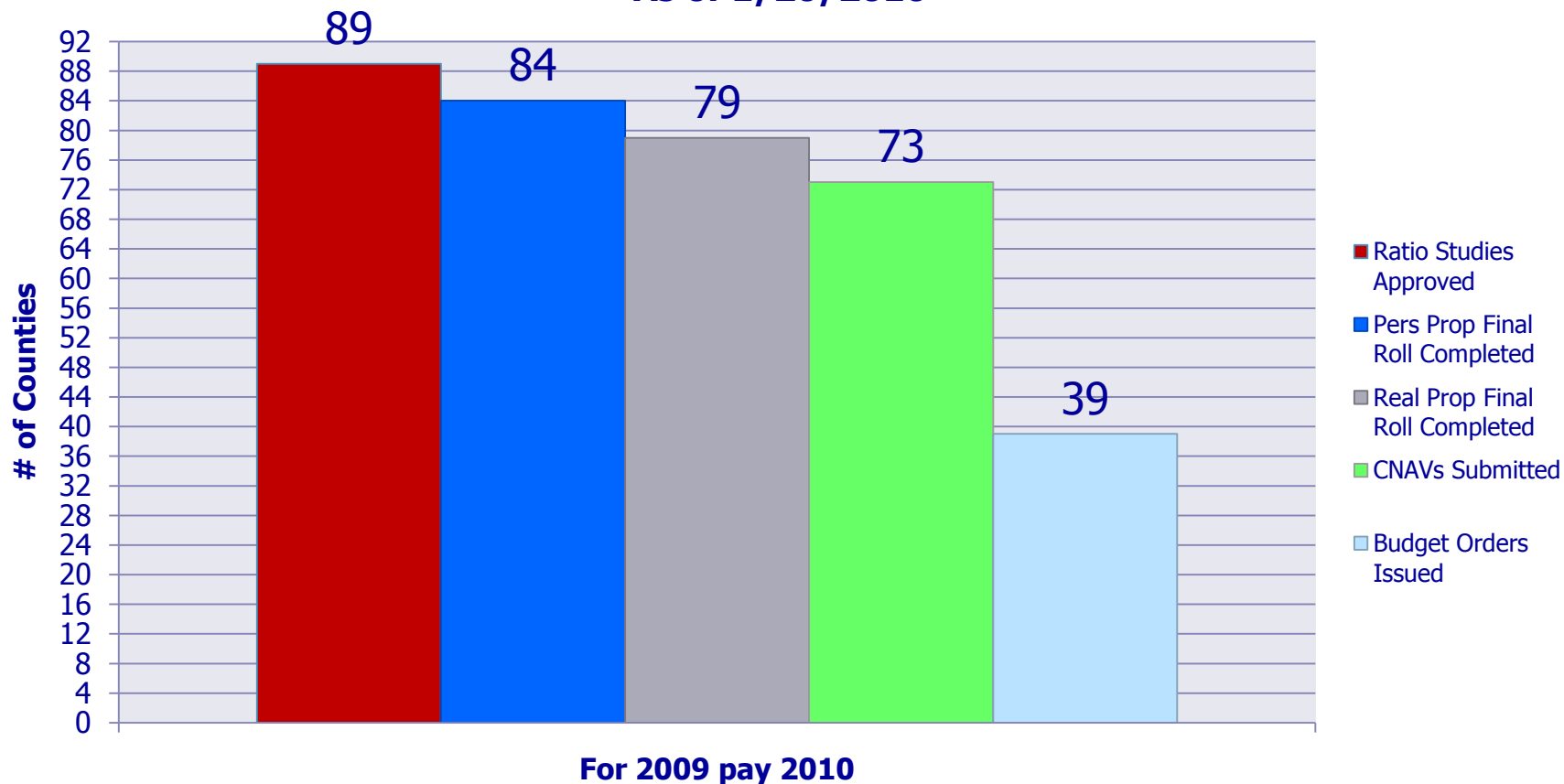
As of 1/20/2010





# Status of Data Submissions

**On-time Billing Forecast  
As of 1/20/2010**





# “The Big Picture”



# “The Big Picture”

The assessment to billing  
cycle begins.....

**Sales  
Disclosure  
File**

and the

desired end result is.....

**Tax Bills  
Issued timely**



# Overlay of review processes 2009p2010





# “The Big Picture”

- Accurate data is essential for
  - properly trended assessments
  - the county’s ability to achieve on-time billing
  - the effective analysis of legislative intent
- County Assessor is responsible for approving the substance of their data regardless of any outside vendor partnerships
- State agency and County offices must work together to the benefit of the taxpayer



# Workflows and Major Relationships

## Assessor

## Relationship between Major Workflows 2009 pay 2010

## Auditor

Validate 2008 Sales

Submit Ratio Study & Workbook Info

Complete by 6/1/2009

Apply Trending Factors

Certify AVs to Auditor

Due 7/1/2009

Process Appeals, Amended Returns, Errors

Create Appeal/Change Files

Submit Real Prop **Certified** Data to State

Submit Pers Prop **Certified** Data to State

Due 10/1/2009

Submit Appeal/Change File (Real) to State

Submit Appeal/Change File (Pers) to State

Submit final list 3/1/2010

DLGF Reps Work Budgets

DLGF Issues Tax Rates

Due 2/15/2010

Sales Disclosure Fees Collected/Balanced

Spring Settlement

Process Next Year's Budget Info

Certify Net AVs to State

Due 8/1/2009

Process Appeals, Amended Returns, Errors

Fall Settlement

Submit Auditor Tax Data to State

Due 3/1/2010

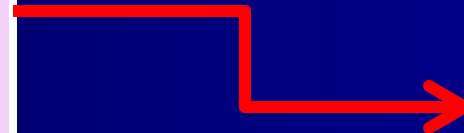
Process Certificate of Errors for Billing

Prepare/submit Abstract to State

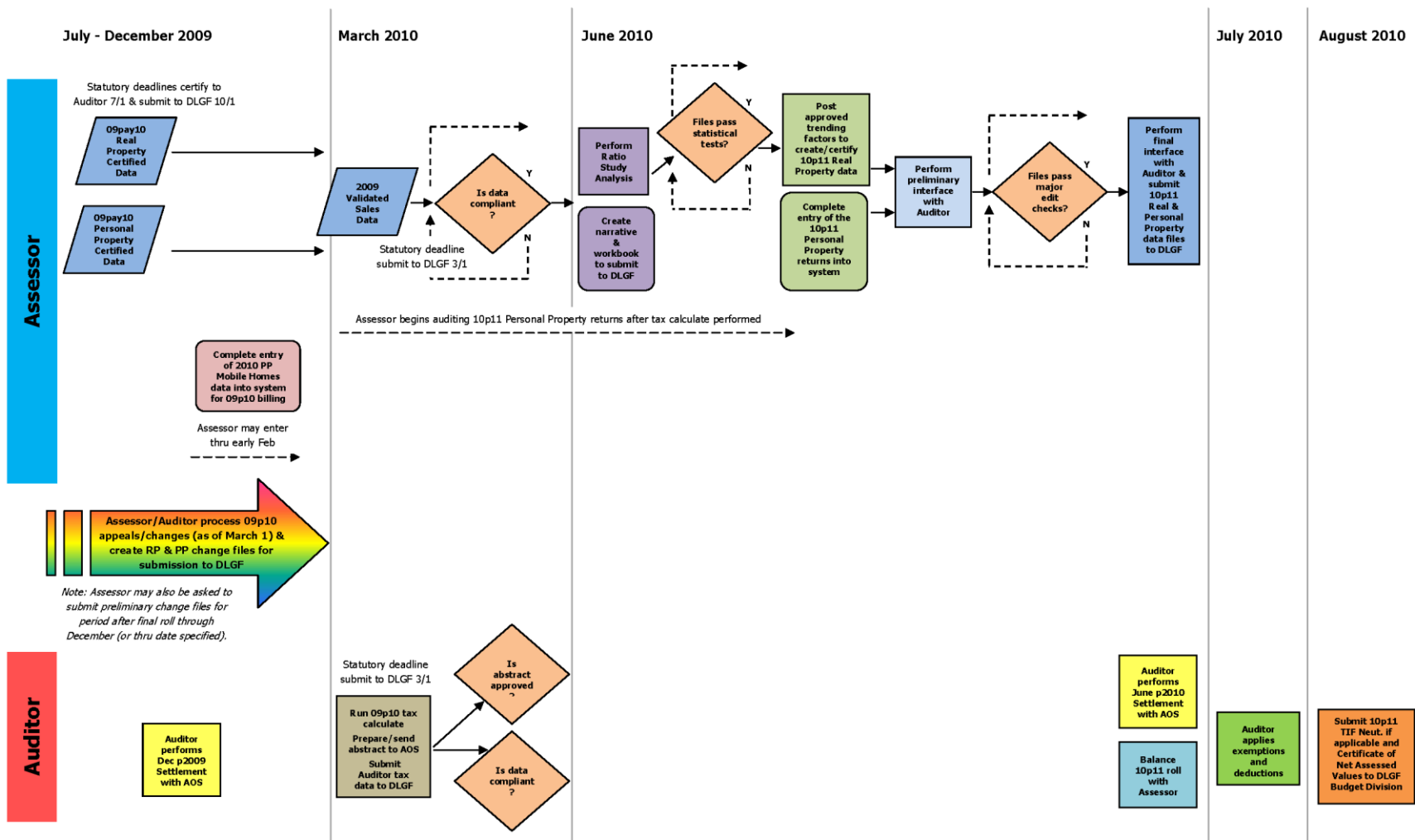
Due 3/15/2010

Tax Bills Issued

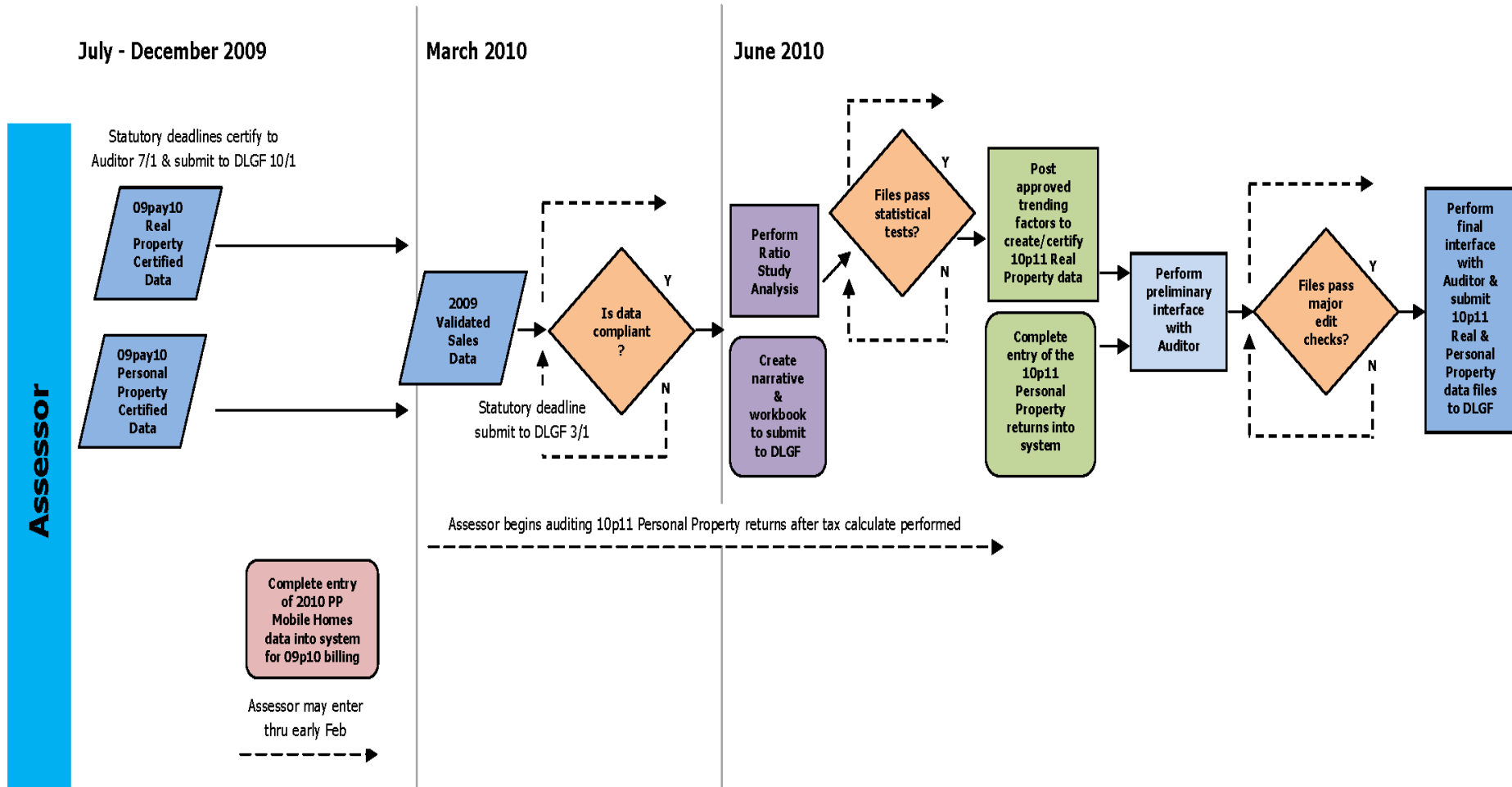
Due 4/25/2010



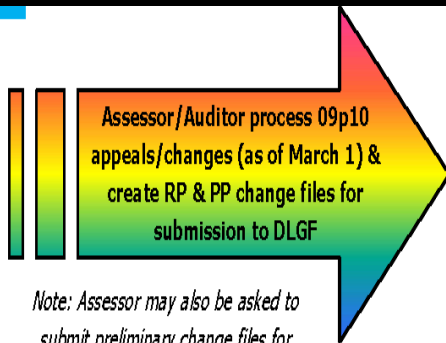
# 09p10 – 10p11 Assessor/Auditor Workflows



# 09p10 – 10p11 Assessor/Auditor Workflows



# 09p10 – 10p11 Assessor/Auditor Workflows



*Note: Assessor may also be asked to submit preliminary change files for period after final roll through December (or thru date specified).*

**Auditor**

Auditor performs  
Dec p2009  
Settlement  
with AOS

Statutory deadline  
submit to DLGF 3/1

Run 09p10 tax  
calculate  
Prepare/send  
abstract to AOS  
Submit  
Auditor tax  
data to DLGF

Is  
abstract  
approved  
?

Is data  
compliant  
?

Auditor  
performs  
June p2010  
Settlement  
with AOS

Balance  
10p11 roll  
with  
Assessor

## Assessor

## Relationship between Major Workflows 2010 pay 2011

## Auditor

Validate 2009 Sales

Submit Ratio Study & Workbook Info

Complete by 6/1/2010

Apply Trending Factors

Certify AVs to Auditor

Due 7/1/2010

Process Appeals, Amended Returns, Errors

Create Appeal/Change Files

Submit Real Prop **Certified** Data to State

Submit Pers Prop **Certified** Data to State

Due 10/1/2010

Submit Appeal/Change File (Real) to State

Submit Appeal/Change File (Pers) to State

Submit final list 3/1/2011

Sales Disclosure Fees Collected/Balanced

Spring Settlement

Process Next Year's Budget Info

Certify Net AVs to State

Due 8/1/2010

Process Appeals, Amended Returns, Errors

Fall Settlement

Submit Auditor Tax Data to State

Due 3/1/2011

Process Certificate of Errors for Billing

Prepare/submit Abstract to State

Due 3/15/2011

Tax Bills Issued

Due 4/25/2011

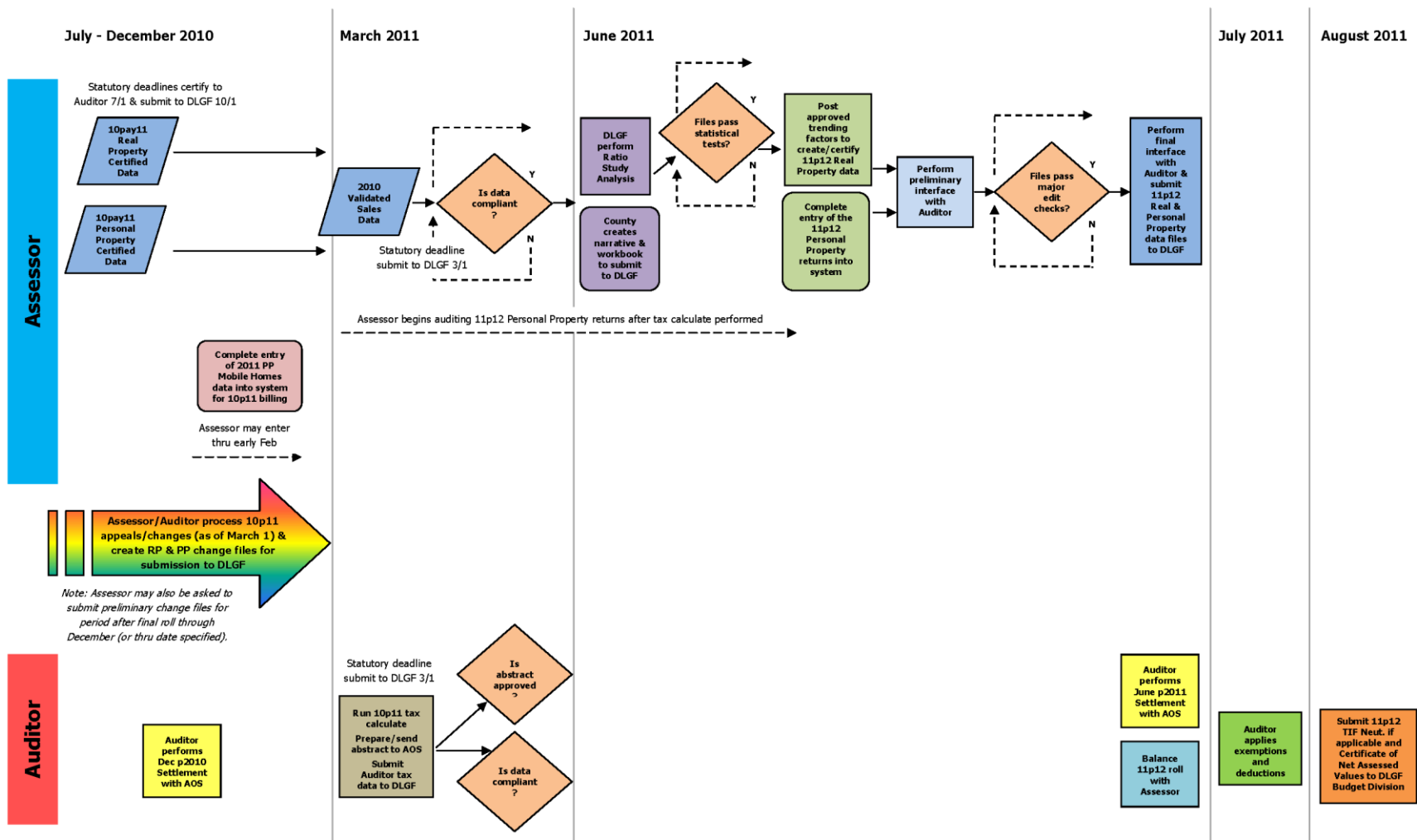
DLGF Reps Work Budgets

DLGF Issues Tax Rates

Due 2/15/2011



# 10p11 – 11p12 Assessor/Auditor Workflows





# Compliance Checks



# Compliance Checks

- Why do we do compliance checks? What are our goals?
  - Primary checks are done to ensure we have
    - all the sales transacted for the calendar year,
    - all the critical data necessary to perform/evaluate ratio study, and
    - all data submissions (sales, real, personal, tax) tested sufficiently so there is a reasonable expectation they are accurate and complete.



# Compliance Checks

## ■ Follow IAAO Standard for Sales

***“The findings of a ratio study can only be as accurate as data used in the study.”***

(IAAO Standard on Ratio Studies – 2007, pgs. 8-9)

***“Quality control techniques can be used to measure market activity or to determine whether an assessor is fully reporting sales information.”***

(IAAO Standard on Ratio Studies – 2007, pg. 30)



# Compliance Checks

Sales



# Compliance Checks - Sales

What are the major sales review concerns in terms of data checks when reviewing sales data?



# Compliance Checks - Sales

- # of non-exempt sales received matches number expected
- Percentage of non-exempt sales valid for trending *(note: exempt sales valid for trending are considered later during the ratio study review)*



# Compliance Checks - Sales

- Check for excessive duplicate records
- Check for duplicate non-exempt multiple-parcel sales
- Check for number of splits in the sales file





# Compliance Checks - Sales

- Check all conveyance dates fall between January 1 and December 31 of the applicable sales year
- Check that all non-exempt records have all critical data fields
- Check non-exempt sales parcel #s match the real property files



# Compliance Checks - Sales

Collection of  
accurate (usable) sales  
information is  
very important



# Compliance Checks - Sales

Assessor's office responsible for  
review and verification of Sales  
Disclosure Form (SDF) data



# Compliance Checks - Sales

- Check for accuracy and completeness
  - For valuable consideration and all other arms length transaction filings need a sales price
- Importance of identifying the correct sales conditions
  - Assessor advises Auditor when SDF fees should be collected
  - Discrepancies should be noted in special circumstances field or reported separately when submitting sales data



# Compliance Checks - Sales

- Critical data reviewed:
  - State Assigned Tax District,
  - Property Class Code,
  - Sales Price, and
  - Buyer/Seller Information
- Incomplete sales (missing critical data) marked as valid for trending will be excluded



# Compliance Checks - Sales

- Conveyance Date is the date the sale was closed or completed (date sale price agreed upon) and not the date the transfer was processed (recorded)
- Contract sales should be correctly marked and entered into database
  - SDF + fee required for beg of contract and end of contract
  - Fees collected for end of contract are manually deducted from revenues reported



# Compliance Checks - Sales

- Include all calendar year splits and subsequent splits
  - Record entries are sometimes missing from data (assessment vs. calendar year)
  - Note subsequent split sale information in special circumstances field
  - Provide any additional information on why parcel number does not match PARCEL data in special circumstances field



# Compliance Checks - Sales

- Valuable Consideration refers to a monetary exchange
- No SDF for Not For Valuable Consideration  
[IC 6-1.1-5.5-2(b)]
- SDF required but no fee  
[IC 6-1.1-5.5-2(a)(2) and (3); IC 6-1.1-5.5-4]
  - Documents for compulsory transactions (i.e. foreclosure, divorce)
  - Documents involving the partition of land
  - Transfer to a charity, not-for-profit organization, or government





# Compliance Checks - Sales

- County Assessor obtains information completed by County Auditor (SDF Part 3) and inputs into sales disclosure system
- Sales disclosure fee differences reported to the assessor should be researched with the auditor and documented at regular intervals



# Compliance Checks - Sales

- Sales disclosure fee required vs. not required
  - What should the county do if there is a discrepancy between how the assessor directed the fee to be collected and how/when the auditor collected the fee?
  - What does the DLGF do if an auditor revenue collection issue is determined?
- Use the Special Circumstances field (Assessor) to document additional details of the transaction



# Compliance Checks - Sales

Assessor is responsible for  
validation of sales data in  
preparation for ratio study analysis



# Compliance Checks - Sales

- Sale marked as valid for trending in data?  
(The DLGF expects to see all eligible sales marked valid for trending in the ratio study unless otherwise noted.)
- Sales marked “Y” for valuable consideration and “N” for valid for trending should provide an explanation on why the sale cannot be used in the special circumstances field.



# Compliance Checks - Sales

- Assessor should always correct errors and/or omissions in the sales data, whenever possible, prior to submitting data file to DLGF
- Items that need explanation, such as discrepancies concerning fees collected, can also be compiled in a variance document (or included with narrative) and submitted to the DLGF along with the sales data and workbook files



# Compliance Checks - Sales

“The usefulness of sales data is directly related to the completeness and accuracy of the data. Sales data should be routinely confirmed or verified by contacting buyers, sellers, or other knowledgeable participants in the transaction. In general, the fewer the sales in stratum, the less common or more complex the type of property, and the more atypical the sale price, the greater the effort should be to confirm the particulars of the sale...”

Per IAAO Standard on Ratio Studies – 2007 Section A.3.1 Importance of Confirmation



# Compliance Checks

BREAK



# Compliance Checks

Real Property





# Compliance Checks - Real

What are the major real property review concerns in terms of data checks when reviewing real property data?



# Compliance Checks - Real

- Check for load errors – does file need to be fixed and resubmitted for review?
- Verify data submitted is the trended final roll to auditor (balanced) file
  - Compare file against previously approved workbook



# Compliance Checks - Real

- Check for valid state assigned tax districts
  - Compare tax district listing and assessed values by tax district and county total to county auditor's abstract
- Check for number of parcels in PARCEL file not using valid property class codes
  - Not listed in the Property Tax Management Code List manual



# Compliance Checks - Real

- Check problem area property class codes
  - Government-owned (codes 600 – 669) should be reported and rolled with a zero value
  - Exempt (codes 670 – 699) should be reported and rolled with a gross assessed value
    - Auditor applies an exemption code (billing) if taxpayer has properly filed their Form 136 paperwork
  - Affects DLGF required legislative reporting, trending, auditor tax cap calculations, and auditor's abstract (filed with Auditor of State)



# Compliance Checks - Real

- Check % diff between Gross AVs in PARCEL and the county auditor's abstract
  - Current AV Total Land
  - Current AV Total Improvements
  - Current AV Total Land and Improvements
  - Does Current AV Total Land plus Current AV Total Improvements equal the Current AV Total Land and Improvements figure?



# Compliance Checks - Real

- Check for Farmland value
  - Is there a value reported?
  - Count of records where Farmland value exceeds Non-Res Land AV value
- Check for number of negative or non-numeric AV in parcels
- Check % of records with:
  - Blank or null taxpayer names
  - Vacant property class codes having an Improvement AV value



# Compliance Checks - Real

- Compare total land value in LAND file to Current AV Land value reported in PARCEL file
- Check that every record in LAND file has a corresponding record in the PARCEL file



# Compliance Checks - Real

- Compare total improvement value in IMPROV file to Current AV Improvement value in PARCEL file
- Check that ever record in IMPROV file has a corresponding record in the PARCEL file





# Compliance Checks - Real

- Check parcel number format is correct and allows for translation between datasets
- Check 18-digit parcel number tax district matches the State Assigned Tax District number listed for that parcel record
- Check for duplicate parcel numbers
- Other checks performed when unexplained problems arise



# Compliance Checks - Real

Other common Real Property  
data review issues



# Compliance Checks - Real

- Name of Taxpayer not compatible with property class code (primarily 600-699 but other class codes are investigated if situation warrants further review)
- Data integrity checks on comparisons between sales data, ratio study, workbook, and PARCEL fail



# Compliance Checks - Real

- Appeals/changes that occurred between when the assessor data is submitted and when tax bills are calculated are not available
- Export file not created during same phase in cycle (dataset) and/or is not final balanced (trended) file



# Compliance Checks

Personal Property



# Compliance Checks - Personal

What are the major personal property review concerns in terms of data checks when reviewing personal property data?



# Compliance Checks - Personal

- Check for load errors – does file need to be fixed and resubmitted for review?
- Compare State Distributable Utilities and Railroad AVs issued by Assessment Division to AVs reported on the
  - County auditor's abstract
  - DLGF State Distributable program
  - Beginning 2010 pay 2011, verify locally assessed utilities are no longer reported in the "Business Deprec Pers Prop" field



# Compliance Checks - Personal

- Check Gross AVs Business & Personal without Utilities does not exceed 5% tolerance compared to Abstract
- Check for any Utilities reported
- Check for any inventory reported





# Compliance Checks - Personal

- Beginning 2009 pay 2010, check AV for Boats and Vehicles should be zero
- Check for any Pool Data reported and where applicable check for 5<sup>th</sup> Pool Data reporting
- Check for number of null or invalid NAICS codes



# Compliance Checks - Personal

- Check for number of invalid record types
- Check for records without matching POOLDATA (and a list of records for forced assessments or tool & dye only not provided)
- Check for acquisition dates on first row of each pool number schedule



# Compliance Checks - Personal

- Check that dates in the POOLDATA file are consistent
  - i.e. Start Date is earlier than End Date
- Check for number of records where AV in PERSPROP file is greater than the greater of the Adjusted Cost or Total Cost in the POOLDATA file



# Compliance Checks - Personal

- Check property number format is correct and allows for translation between datasets
- Check for duplicate PERSPROP records
- Other checks performed when unexplained problems arise



# Compliance Checks - Personal

Other common Personal  
Property data review issues



# Compliance Checks - Personal

- Appeals/changes that occurred between when the assessor data is submitted and when tax bills are calculated are not available
- Export file not created during same phase in cycle



# Compliance Checks

Reports



# Compliance Checks - Reports

## ■ Warning Items:

- Generally discrepancies which are not sufficient in nature to warrant a rejection of the data file for the year submitted
- May result in a rejection next year if problem not identified and process corrected before your next data submission





# Compliance Checks - Reports

## ■ Rejection Items:

- Discrepancies which are sufficient in nature to warrant a rejection of the data file for the year submitted and/or were previously listed as warning items in a prior year
- Problem must be identified and process corrected
  - Data Analysts will assist but counties are primary
- Corrected data file(s) must be submitted

# Sales Disclosure Data Checklist – Page 1

## Sales Disclosure Data Checklist

County Name (Number): <b>X County (#)</b>		Date of Report: / /
2010A Merge Date: / /	2004A Date Received: / /	File Create Date(s): / /
Vendor(s):		Number of Files / File Format(s): <b>1 / 2004A and 1 / 2010A</b>

Status 2007 Sales: **Compliant (previous XX/XX/XX submittal) but pending resolution of sales disclosure parcel numbers not matching the 2008 pay 2009 Real PARCEL data to meet the cross year comparison requirement.**

Report date XX/XX/XX, Total Records XXXX, Non-exempt records XXXX;

Adjusted % received – XX%

Status 2008 Sales: N/A

Corrections required for future submittals: N/A

Comments: N/A

# Real Property Status Report – Page 1

## County Property Tax Data Submission to Legislative Services Agency and Dept of Local Govt Finance

County: County  
 File: Assessor  
 Year: 2009 pay 2010  
 Vendor: Manatron  
 Create Date: 10/28/2009  
 Received: 1/11/2010  
 Tabulation Date: 1/11/2010  
 Report Date: 1/12/2010

Status:  
 Real Prop **PENDING**

### Taxing District Numbers

Valid DLGF District Numbers: **Pending**

	Valid	Invalid	None
Prop Use Codes:	16,957	4	0
Year Constructed:	34,232	6,328	0
Year Remodeled:	2,250	38,310	0
Eff. Const. Year:	34,493	6,070	0
Imprv Type Codes:	40,560	0	0

### File Properties

Standard Format: **Y**  
 Valid Headers and Trailers: **Y**  
 # Records Match Trailers: **Y**  
 Valid Key Structure: **Y**

Files Populated:

PARCEL **Y**  
 IMPROVE **Y**  
 LAND **Y**  
 DWELLING **Y**  
 BUILDING **Y**  
 BLDDTL **Y**  
 APPEAL **N**  
 SALES DISC **N**  
 OIL GAS **N**

<u>Real Property</u>	AV	Count
Abstract Gross AV:		
Parcel Gross AV:	1,783,235,550	16,442
Tot Land AV:	520,542,400	16,432
Tot Impr AV:	1,262,693,150	11,024
Res Land AV:	175,517,300	9,507
Res Impr AV:	812,427,000	9,364
Res Tot AV:	987,944,300	9,567
NonRes Land AV:	345,019,000	10,182
NonRes Impr AV:	450,266,150	7,630
NonRes Tot AV:	795,285,150	13,424
Dwelling AV:	801,705,600	9,410
Farmland AV:	221,240,330	4,981
Classified AV:	2,991	98
Homesite AV:	46,019,470	2,223
Imprv Appraised Value	1,262,194,050	34,470
From Imprv File		
Non-numeric Data in Numeric Fields:		
PARCEL Records		0
IMPROVE Records		0

<u>Invalid Use Codes</u>	Count	AV
608	2	0
601	2	0

Inv. Use Codes: 2 4 0  
 % of All Codes 0.02%  
 % of Parcel Gross AV 0.00%

NOTE: This report is applicable only to the vendor and file creation date shown.  
 Separate reports will be issued for files created on other dates or by other vendors.

# Real Property Status Report – Page 2

## County Property Tax Data Submission to Legislative Services Agency and Dept of Local Govt Finance Compliance Issues

County:   County  
File: Assessor  
Year: 2009 pay 2010  
Vendor: Manatron  
File Create Date: 10/28/2009  
Received: 1 /11/2010  
Tabulation Date: 1 /11/2010  
Report Date: 1/12/2010

### REJECTION:

1  
2  
3

### WARNINGS:

- 1 The PARCEL file has six (6) parcels in which the AV-Farmland value is greater than the AV-Non-Residential Land value. In future years, this discrepancy will cause a rejection that would require correction. A list of the parcel numbers is in a worksheet in the accompanying file.
- 2 The PARCEL file contains a few parcels that carry the property class code for government-owned parcels (600 - 669) but whose names indicate that they may not be government-owned. Non-Govt Owned parcels should contain an AV value. A list of these parcels is in a worksheet (labeled "Government-Owned Parcels") in the attached file. Please note that there may be other parcels with similar issues that were not noted in the list.
- 3 The PARCEL file may contain parcels that are coded with an incorrect property class code and AV. There are several parcels that appear to be Govt-Owned (which should be coded with property class codes 600 - 669) but are coded with a different property class code. Govt-Owned parcels should contain \$0 AV value. A list of these parcels is in a worksheet (labeled "Government-Owned Parcels") in the attached file. Please note that there may be other parcels with similar issues that were not noted in the list.
- 4 There are several records in the PARCEL file that are not coded with an Appraisal date.
- 5 The Reason for Change Code field in the PARCEL file is coded with an invalid code (e.g. "Tr"). Per Code List #5, the Reason for Change codes are between 1 and 21.
- 6 There are four (4) records in the PARCEL file with parcel use codes that do not appear on the list of valid codes. A list of these records is in the timesheet, "Invalid Property Class Codes", in the attached file.

### NOTE:

- 1 The AV reported in the PARCEL file for about five (5) districts is substantially different from the Pay 2009 Abstract value. See attached detail.
- 2 There are no records in the APPEAL file.
- 3 The Adjustment Factor Applied field in the PARCEL file is blank.
- 4 Approval is pending receipt of the auditor's abstract for the purpose of checking AV and taxing districts.

# Real Property Status Report – Page 3

County:   County  
 File: Assessor  
 Year: 2009 pay 2010  
 Vendor: Manatron  
 File Create Date: 10/28/2009  
 File Receipt Date: 1/11/2010  
 Tabulation Date: 1/11/2010  
 Report Date: 1/12/2010

State Assigned District Number	DLGF District Number	Records in PARCEL	Pay 2009 Abstract AV	Total PARCEL AV	Difference	Percent Difference
001		1,032	81,864,300	83,114,900	1,250,600	1.53%
002		304	18,793,100	18,582,800	-210,300	-1.12%
003		1,250	98,452,500	105,394,200	6,941,700	7.05%
005		339	41,063,200	44,910,600	3,847,400	9.37%
006		2,361	174,125,300	181,461,700	7,336,400	4.21%
007		844	75,136,500	80,249,000	5,112,500	6.80%
008		585	51,034,700	53,547,600	2,512,900	4.92%
009		575	56,363,000	58,584,400	2,221,400	3.94%
010		115	7,242,100	7,400,900	158,800	2.19%
011		688	62,881,500	68,274,500	5,393,000	8.58%
012		225	9,161,000	9,550,000	389,000	4.25%
013		1,289	90,041,900	91,724,000	1,682,100	1.87%
014		751	46,144,300	46,496,500	352,200	0.76%
015		1,410	167,490,900	168,957,200	1,466,300	0.88%
016		5,190	727,924,050	764,864,150	36,940,100	5.07%
017		2	59,700	62,100	2,400	4.02%
018		1	58,600	61,000	2,400	4.10%
		<b>16,961</b>	<b>1,707,836,650</b>	<b>1,783,235,550</b>	<b>75,398,900</b>	<b>4.41%</b>

# Personal Property Status Report – Page 1

County Property Tax Data Submission to Legislative Services Agency and Dept of Local Govt Finance			
County:	County	Abstract PP AV Without State Util:	Auditor's Abstract Data Not Currently Available
File:	Personal Property		
Year:	2009 Pay 2010		
Vendor:	XSoft		
Create Date:	01/11/2010		
Received:	1/12/2010		
Report Date:	1/14/2010		
PP Status:	PENDING		

<b>File Properties</b>	
Standard Format:	Y
Valid Headers and Trailers:	Y
# Records Match Trailers:	Y
Valid Key Structure:	Y

<b>Files Populated:</b>	
PERSPROP	Y
POOLDATA	Y

<b>PERSPROP:</b>	
Total Records	4,192
Duplicates	0
Blank ID#	0
Bad Records	0

<b>POOLDATA</b>	
Total Records	14,944
Blank	0
Non-Blank	14,944
Blank ID#	0
Blank Pool #	0
Blank Start Date	0
Blank End Date	0
Bad Records	0

<b>PERSPROP</b>			
Farm Depreciable Assets	Gross AV	# Records > 0	
Business Depreciable Assets	10,647,290	275	
Utility Depreciable Assets	351,274,970	3,803	
	6,032,160	53	
<b>% Abstract</b>			
Total AV	367,954,420	Pending Abstract	
Total AV Without Utilities	361,922,260	Pending Abstract	

Boats	0	0
Vehicles	0	0
Livestock	0	0
Grain	0	0
Business Inventory	0	0
Utility Inventory	0	0

<b>Total Gross AV</b>			
Individual	Gross AV	Count	Missing or Invalid NAICS
Business	0	0	
Type Not Identified	367,954,420	4,192	15 0.4%
Total	0	0	
	367,954,420	4,192	

<b>Depreciable Assets and Inventory</b>			
	Depr. Assets AV	Inventory AV	Total AV
Individual	0	0	0
Business	367,954,420	0	367,954,420
Type Not Identified	0	0	0
Total	0	0	0
	367,954,420	0	367,954,420

<b>POOLDATA</b>			
	Total Cost	Adjusted Cost	Non-Zero Pool Recs
	1,171,552,062	1,108,388,496	14,944

<b>PERSPROP / POOLDATA Matching:</b>			
	POOLDATA Total Cost	POOLDATA Adj. Cost	# Pool Recs Matched
Pool Matches	1,171,552,062	1,108,388,496	14,944
% of Total Cost / % of Non-Zero Records	100.0%	100.0%	100.0%

<b>Non-ZERO PERSPROP Matches with NON-Zero POOLDATA Records</b>			
	PERSPROP Depr. Asset AV	% AV	# of Non-Zero Records Matched
PersProp Matches			
Individual	0	0.0%	0
Business	360,960,480	98.1%	4,026
Type Not Identified	0	0.0%	0
	360,960,480	98.1%	4,026

<b>Non-ZERO PERSPROP Matches with All POOLDATA Records</b>			
	# of Non-Zero PERS Matched to ZERO Pool	% Rec	# of Non-Zero PERS Matched to ALL Pool
PersProp Matches			
Individual	0	0.0%	0
Business	0	0.0%	4,026
Type Not Identified	0	0.0%	0
	0	0.0%	4,026

<b>NON-Matches</b>			
	Depr. Assets AV	POOLDATA Total Cost	POOLDATA Adj. Cost
	961,780	0	0
% of Total AV / Cost	0.3%	0.0%	0.0%
# Non-Zero Records Unmatched	52	0	
% of Non-Zero Records	1.3%	0.0%	

<b>Records with AV &gt; Cost</b>			
	AV	Tot / Adj Cost	# PersProp Records
	384,150	1,026	1
% of Non-Zero Records			0.0%

NOTE: This report is applicable only to the vendor and file creation date shown.  
Separate reports will be issued for files created on other dates or by other vendors.

# Personal Property Status Report – Page 2

## County Property Tax Data Submission to Legislative Services Agency and Dept of Local Govt Finance Compliance Issues

County:  County  
File: **Personal Property**  
Year: **2009 Pay 2010**  
Vendor: **XSoft**  
File Create Date: **01/11/2010**  
File Received: **1 /12/2010**  
Report Date: **1/14/2010**

### REJECTIONS:

1  
2  
3

### WARNINGS:

- 1 There are 15 business records in the PERSPROP file that have a missing NAICS number. A list of these parcels is in the worksheet "NAICS Codes" in the attached file
- 2 The total cost and adjusted cost aggregate total from the POOLDATA File for PN:180342453103000003 (\$1,026) is less than the assessed value (\$384,150) in the PERSPROP file.
- 3 There are 52 PERSPROP records (With \$961,780 in AV) that do not have any matching records in the POOLDATA file. These records are listed in a worksheet ("Unmatched PERSPROP Records") in the attached file.

### NOTES:

- 1 Approval is pending receipt of Abstract Data



# Future Data Submissions





# Future Data Submissions

- 2009 pay 2010 Ratio Study and Real Property Data
  - Ratio studies for 2009 pay 2010 were due June 2009
  - Trended 2009 pay 2010 Real Property data submission was due date 10/01/2009
- Data Compliance
  - AV changes after trending and/or after roll to the auditor
  - 50 IAC 26 will be in effect for 2010 pay 2011
  - Additional future local combined training sessions for assessor and auditor may be provided regionally



# Future Data Submissions

- 2009 Sales Data Compliance
  - Sales data must be submitted and deemed compliant by 5/31/10
  
- 2010 pay 2011 Ratio Study Compliance
  - Ratio studies prepared using compliant sales data must be submitted by 5/31/10



# Future Data Submissions

- Additional Changes for 2011 pay 2012
  - Ratio Study
    - Sales drawn from SALES file
  - Workbook
    - Prior AV compared to certified AV



# Future Data Submissions

- Department ratio study
  - 2010: Sales drawn from county ratio study
  - 2011: Sales drawn from SALES file
    - Only Valid sales used
    - All Valid sales used



# Future Data Submissions

- Prior year Workbook comparison
  - Starts in 2011.
  - For each parcel in workbook:
    - 2010 AV compared to 2010 PARCEL AV
  - Should match except for:
    - Appeals
    - Correction of error



# Future Data Submissions

- Start Planning Now:
  - Check 2010 SALES file for validation errors
  - Start keeping change log:
    - Appeals
    - Corrections of error
- Department will:
  - Report problems with 2010 data
    - Will NOT affect compliance
  - Offer further training and outreach



# Conclusion and Q & A

Questions?



# Contact The Department

- David Schwab  
Assistant Director, Data Analysis
  - Telephone: 317.234.5861
  - Fax: 317.232.8779
  - E-mail: [dschwab@dlgf.in.gov](mailto:dschwab@dlgf.in.gov)
- Web site: [www.in.gov/dlgf](http://www.in.gov/dlgf)
  - “Contact Us”: [www.in.gov/dlgf/2338.htm](http://www.in.gov/dlgf/2338.htm).